

Exhibit 14

From: Mizell, Nick P. (SHB)
Sent: Thursday, January 19, 2006 11:04 AM
To: 'GStarr@Goodwin.com'
Cc: Muehlberger, James P. (SHB); 'abierman@kln.com'; 'mdemarco@kln.com'
Subject: RE: Part B Carrier Subpoenas to National Heritage

Gary,

If it works well for you, we'd like to call you at 11am eastern on Friday the 20th. In the meantime, it would likely be helpful for us to preview the matters we would like to discuss with you.

Attached are letters we received from Blue Cross Blue Shield of Massachusetts memorializing the transfer of its Part B carrier records to NHIC, as well as lists of Part B carrier employees that BCBSMA reportedly transferred to NHIC.

Sifting through these docs, it appears that BCBSMA's Part B carrier records were organized into "cost centers" and that each of these were transferred to corresponding "Responsibility Centers" for NHIC. In particular, it appears that BCBSMA's "Medicare B Pricing" records were identified as "cost center 9132" and that these records were transferred to NHIC. We're interested in minimizing the discovery burden on all of us and, for now, would like to receive copies of the "9132" records, as well as the records created or maintained by NHIC in any corresponding responsibility center concerning Medicare Part B Pricing.

For the electronic claims data reflecting submitted charges and reimbursement payments that NHIC received from BCBSMA and that which NHIC has generated or maintained in its role as the Part B carrier for Massachusetts, we would like to get a sense of what the electronic data contains, where it is contained, how much there is, and what is needed to use it. To do so, we request that NHIC provide:

1. The file names, file sizes, media on which they are preserved, the application used to access the files, and the operating system used to run each named application.
2. The number of cartridges/tapes used to store these files.
3. The data layouts, data dictionaries, and all field codes for all files used to adjudicate the Massachusetts Part B reimbursement transactions.

And, while reserving our right to question designees concerning all of the areas of inquiry set forth in our 30(b)(6) notice, in an effort to reach a mutually agreeable scope of examination concerning the Part B-carrier issues, we request for now that NHIC identify designees to testify as to:

(1) whether it is possible to determine from the Part B records maintained by NHIC if the submitted charges for part B covered drugs were based upon AWP and the frequency by which the submitted charges from and the reimbursement payments to health care providers have deviated from the statutory AWP ceiling for Part B covered drugs since 1991, and

(2) any surveys or other information prepared, gathered or received by BCBSMA concerning physician acquisition costs for the subject drugs.

Prior to deposing these designees, we would also like to receive copies of any records responsive to these areas of inquiry.

We look forward to discussing these matters with you on Friday.

Thank you, Nick.

-----Original Message-----

From: Starr, Gary [mailto:GStarr@Goodwin.com]
Sent: Monday, January 16, 2006 12:33 PM
To: Mizell, Nick P. (SHB)
Subject: RE: Part B Carrier Subpoenas to National Heritage

Gary

-----Original Message-----

From: Mizell, Nick P. (SHB)
Sent: Friday, January 13, 2006 5:01 PM
To: 'GStarr@Goodwin.com'
Cc: Muehlberger, James P. (SHB); 'abierman@kln.com'; 'mdemarco@kln.com'
Subject: Part B Carrier Subpoenas to National Heritage

Gary,

Jim Muehlberger and I are working with Aimee Bierman on the Medicare Part B Carrier Subpoenas directed to NHIC. We'd appreciate having the opportunity to visit with you early next week, though after the holiday, to discuss our discovery requests. Please let us know days and time that work best for you and we'll call you.

Thanks, Nick.

Nicholas P. Mizell
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(816) 421-2708 (fax)

-----Original Message-----

From: Starr, Gary
Sent: Tuesday, November 22, 2005 4:28 PM
To: 'Aimee E. Bierman (abierman@king.com)'
Cc: Wattenmaker, Benjamin M.
Subject: National Heritage

Aimee,

It is my understanding that at the present time, with our objection on file, there is nothing further National Heritage needs to do. The deposition will be rescheduled, if necessary, and the request for documents will be discussed by you with national defense counsel to determine what may be needed.

In my absence, if there are any questions, please contact Ben Wattenmaker, 860 251 5786, bwattenmaker@goodwin.com.

I will be back on December 5th.

I will be in the office on Wednesday, if you have any questions.

Thank you. Have a wonderful Thanksgiving.

Gary

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